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PROCEDURE FOR IDENTIFICATION
AND RECORDATION OF ALLOTMENT EXPENDITURES
UNDER NEW CHART OF ACCOUNTS

1. The entries to accounts 142.1, 180, 185, 303 and 600.1 (account titles shown below) which represent allotment expenditures will be coded with an identifying code which will be punched into columns 40-42. The punch cards for such entries also will be punched in columns 59 and 67 with the applicable allotment account number codes.
2. The identifying code will be a three-digit code as follows:
 - (1) For fiscal year 1951 Code 881
 - (2) For fiscal year 1952 Code 882
 - (3) For fiscal year 1953 Code 883
 - (4) For fiscal year 1954 Code 884
 - (5) For succeeding fiscal years the column 42 designation will be changed to correspond with the year involved.
3. The following types of transactions will involve allotment expenditure entries and must have the appropriate identifying codes (columns 40-42) and the allotment codes (columns 59-67) punched in the cards.
 - A. Account 142.1 - Advances to Subsidy Projects
 - (1) Any advance made to subsidy projects.
 - B. Account 180 - Investments in Proprietary Projects
 - (1) Disbursements made direct to projects
 - (2) Transfers of funds from funding devices to proprietary projects.
 - C. Account 185 - Investments in Securities - Project Liquidation Reserve Funds
 - (1) All charges to account 185 for acquisitions of securities.
 - D. Account 303 - Accounts Payable
 - (1) Disbursements of funds by Agent Cashiers to suppliers of property.

(2)

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- (3) Disbursements of funds by the Fiscal Division against unvouchered allotments to suppliers of property.
- (4) Accountings rendered by advances covering acquisitions of property.

E. Account 600.1 - Current Costs - Direct Allotment

- (1) All transactions recorded in account 600.1.
5. At the close of the accounting period the punch cards supporting accounts 142.1, 180, 185, 303, and 600.1 will be sorted on columns 40-42 to select those cards not punched with an identifying code in columns 40-42. The cards will be processed as follows:
- A. The selected cards (no identifying code columns 40-42) will be listed on two-part paper printing all information. The listing will be reviewed by a responsible person in the Accounts Branch. After eliminating any such entries which represent expenditure transactions and taking appropriate corrective action with respect thereto, a certification will be inserted on the listing that the remaining entries are not allotment expenditures.
 - B. The cards with identifying code (columns 40-42) will be processed in accordance with the normal procedure for recording allotment expenditures into the records.

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